



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

**No.614**

AMARAVATI, MONDAY, NOVEMBER 8, 2021

**G.600**

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -  
AMENDMENT TO G.O.MS.NO.255, REVENUE (CT-II) DEPARTMENT,  
DATED: 29-06-2017 - SECTION 9(3) OF THE APGST ACT - NOTIFYING  
THE GOODS WHICH ATTRACT TAX ON REVERSE CHARGE BASIS.

*[G.O.Ms.No.305, Revenue (Commercial Taxes-II), 5<sup>th</sup> November, 2021.]*

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act no. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the orders issued in Go.Ms.No.255, Revenue(CT-II) Department, dated 29.06.2017, namely:-

**AMENDMENT**

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint ( <i>Menthapiperita</i> ); b) Of other mints : Spearmint oil ( <i>ex-menthaspicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-menthasylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ).	Any Unregistered Person	Any Registered Person.";
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This notification shall come into force on the 1st day of October, 2021.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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